IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 8TH AUGUST 2007 / 17TH SRAVANA 1929

RP.No. 738 of 2007(I)

AGAINST THE JUDGEMENT/ORDER IN WPC.20249/2007 Dated 02/07/2007

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PETITIONER IN THE RP & PETITIONER IN THE WP(C):

M/S. AMBIENT SYSTEMS PVT. LTD.,
DOOR NO.38/2129, AISWARYA LANE, GANDHI NAGAR,
KADAVANTHARA, KOCHI-20, REPRESENTED BY ITS
EXECUTIVE DIRECTOR, GEORGE V.GEORGE.

BY ADV. SHRI.ARIKKAT VIJAYAN MENON,
SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON

RESPONDENTS: RESPONDENTS IN THE WP(C):

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1. ASST.COMMISSIONER (WORKS CONTRACT),
O/O. DEPUTY COMMISSIONER OF COMMERCIAL TAXES,
ERNAKULAM.

2. DEPUTY COMMISSIONER OF
COMMERCIAL TAXES (APPEALS), ERNAKULAM.

3. INSPECTING ASST.COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES, KAKKANAD,ERNAKULAM

BY ADV. SHRI.C.K.GOVINDAN, GOVERNMENT PLEADER

THIS REVIEW PETITION HAVING COME UP FOR ADMISSION ON 08/08/2007, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

R.P. No. 738 of 2007

Dated, this the 8th day of August, 2007

O R D E R

Heard learned Government Pleader. The review petition is filed on the ground that the petitioner is unable to raise the amount ordered by this Court, which is 25% of the arrears of tax and 10% of interest due as per assessments, as a condition for stay of recovery proceedings. It is seen that the assessment for the four years namely, 2001-02 to 2004-05 are ex-parte. Having regard to the contentions raised and the facts stated in the review petition, I feel instead of sending the petitioner to appellate authority, petitioner can be granted an opportunity to present the books of accounts and appear for regular assessment, on condition of petitioner remitting rupees fifteen lakhs, out of which rupees ten lakhs will be paid within three weeks from now and the balance rupees five lakhs will be paid within three weeks thereafter. If petitioner remits rupees fifteen lakhs as stated above before the Assessing Officer, there will be direction to the Assessing Officer to give a date to the petitioner to produce books of accounts. If petitioner produces books of accounts after payment, the same

should be perused and assessment should be completed afresh after issuing pre-assessment notice to the petitioner and after hearing petitioner's grievances. Respondents are directed to complete the assessment afresh within three weeks from the date of making payment as above. RR proceedings will be kept in abeyance for six weeks from now and if amounts are paid as above, recovery will be initiated only based on actual amount due under the fresh orders to be issued by the Assessing Officer as above. If petitioner complies with the above directions, the appeals filed will closed as infructuous. However if petitioner fails to remit, full amount can be recovered and in that event petitioner can pursue appeals.

This review petition is disposed of as above.

(C.N.RAMACHANDRAN NAIR, JUDGE.)

jg